

**RULES
OF
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-1
ADMINISTRATIVE RULES AND REGULATIONS**

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**560-12-1-.36 Pro Rata Allocation of Unidentifiable Sales and Use Tax
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**560-12-1-.36 Pro Rata Allocation of Unidentifiable Sales and
Use Tax Proceeds.**

(1) The Commissioner shall make periodic allocations no less than twice per year, generally every six months, of unidentifiable proceeds from unprocessed sales and use tax returns pursuant to the provisions of O.C.G.A. § 48-8-67, beginning on or before July 1, 2001, and ceasing on or before December 31, 2007.

(2) For the purposes of this Rule, unidentifiable proceeds shall mean sales or use tax payments associated with returns that cannot be processed due to the lack of sufficient information. A return or other document lacks sufficient information, and the sales or use tax proceeds associated with that return or other document are considered to be unidentifiable, when the Department has made reasonable efforts to process the return, document, or payment and is unable to do so within 90 days after its receipt by the Department. Reasonable efforts to process such a return, document, or payment shall include, but are not limited to, any of the following actions:

(a) Attempting to contact a dealer one or more times to correct missing, incorrect, or inconsistent information that prevents a

return or document from being processed or a payment from being distributed;

(b) Attempting to reconcile a return, document, or payment with other previous or current returns, documents, or payments that supply or correct missing, erroneous, or inconsistent information;

(c) Inquiry into or examination of public and Departmental records to supply or correct missing, erroneous, or inconsistent information;

(d) Attempting to contact third persons to the extent permitted under Georgia's confidentiality laws to supply or correct missing, erroneous, or inconsistent information;

(e) Review by tax examiners or field agents to determine if other methods exist to correct or complete the return; and

(f) Any other method or action that will enable the return or document to be processed or amount(s) paid to be distributed.

Authority O.C.G.A. § § 48-2-12, 48-8-67, 48-8-95, 48-8-109, 48-8-119, 48-8-141, and 48-8-210.